

# House Amendment 8602

PAG LIN

1 1 Amend Senate File 2305, as passed by the Senate, as  
1 2 follows:  
1 3 #1. Page 4, by inserting before line 27, the  
1 4 following:  
1 5 <Sec. \_\_\_\_\_. NEW SECTION. 422.21A INDIVIDUAL  
1 6 INCOME TAX RETURN FORM == CONTRIBUTION OF MONEY FOR  
1 7 EDUCATION.  
1 8 The department shall provide on income tax return  
1 9 forms for individual and joint filers, in a manner  
1 10 that will be noticeable to the taxpayers, a statement  
1 11 that the taxpayer may designate a contribution to  
1 12 education by increasing the amount of tax owed or  
1 13 reducing the amount of refund due with the amount of  
1 14 the increase or reduction, as the case may be, to be  
1 15 paid to the school district indicated on the tax  
1 16 return form. The return form shall provide space for  
1 17 the taxpayer to indicate the amount of the  
1 18 contribution. If the refund due on the return or the  
1 19 payment remitted with the return is insufficient to  
1 20 pay the additional amount designated by the taxpayer  
1 21 to the school district, the amount designated shall be  
1 22 reduced to the remaining amount of refund or the  
1 23 remaining amount remitted with the return. An  
1 24 increase in the amount of tax owed or a reduction in  
1 25 the amount of refund due which is made by a taxpayer  
1 26 pursuant to this section shall not be considered a  
1 27 tax, for state and federal tax purposes, but shall  
1 28 only be considered a contribution. The designation of  
1 29 a contribution under this section is irrevocable. The  
1 30 director of revenue shall deposit all moneys received  
1 31 under this section to the credit of the school  
1 32 district indicated on the tax return form of the  
1 33 contributing taxpayer.>  
1 34 #2. Page 4, line 31, by striking the words  
1 35 <section 422.12F> and inserting the following:  
1 36 <sections 422.12F and 422.21A>.  
1 37 #3. Title page, line 1, by striking the word  
1 38 <checkoffs,> and inserting the following: <checkoffs  
1 39 and contributions,>.  
1 40 #4. Title page, line 5, by inserting after the  
1 41 word <checkoffs,> the following: <providing for a  
1 42 contribution for education,>.  
1 43 #5. By renumbering as necessary.  
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1 45  
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1 47 BODDICKER of Cedar  
1 48 SF 2305.502 80  
1 49 sc/pj

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